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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	152	65	217	112	329
10	ATTENDING PUPILS (OCTOBER 2011)	157	58	215	108	323
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	154.5	61.5	216.0 (66%)	110.0 (34%)	326.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	9.1 (17:1)	3.8 (16:1)	7.3 (15:1)	=	20.2	/	27.0	=	.75	X	1309,835	=	648,368	334,008
B.	GUIDANCE	0.5 (315:1)	0.2 (315:1)	0.5 (225:1)	=	1.2	/	1.8	=	.67	X	76,010	=	33,612	17,315
C.	LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.5	/	1.0	=	.50	X	59,362	=	19,589	10,092
D.	HEALTH	0.2 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.5	/	1.0	=	.50	X	54,136	=	17,865	9,203
E.	EDUCATION TECHS	1.7 (090:1)	0.7 (090:1)	0.5 (225:1)	=	2.9	/	1.0	=	2.90	X	19,241	=	36,827	18,972
F.	LIBRARY TECHS	0.3 (450:1)	0.1 (450:1)	0.2 (450:1)	=	0.6	/	0.0	=	.60	X	0	=	5,667	2,920
G.	CLERICAL	0.9 (180:1)	0.3 (180:1)	0.6 (180:1)	=	1.8	/	2.0	=	.90	X	65,778	=	39,072	20,128
H.	SCHOOL ADMIN.	0.6 (275:1)	0.2 (275:1)	0.4 (284:1)	=	1.2	/	2.0	=	.60	X	124,836	=	49,435	25,467

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		7,992	4,070
B.	Supplies and Equipment	346	478		74,736	52,580
C.	Professional Development	59	59		12,744	6,490
D.	Instructional Leadership Support	24	24		5,184	2,640
E.	Co- and Extra-Curricular Student	34	114		7,344	12,540
F.	System Administration/Support	220	220		47,520	24,200
G.	Operations & Maintenance	1,013	1,204		218,808	132,440

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	136,692	70,417
B.	Education & Library Technicians	36.00%	15,298	7,881
C.	Clerical	29.00%	11,331	5,837
D.	School Administrators	14.00%	6,921	3,565

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-8,584	-4,421
16	Adjustment for Title I Revenues	-107,401	-55,328

17	TOTALS	1279,019	701,015
18	E.P.S. RATES	5,921	6,373

Preliminary = Some calculations included in these amounts are dependent upon enactment of statutory changes.

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          222.0          139.0          361.0
      OCTOBER 2009         226.0          123.0          349.0
      APRIL 2010           223.0          121.0          344.0
      OCTOBER 2010         217.0          114.0          331.0
      APRIL 2011           215.0          112.0          327.0
      OCTOBER 2011         214.0          108.0          322.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES

      K-8 PUPILS                214.5 +      5.00    X          5,921.00    =      1,299,659.50
      9-12 PUPILS               110.0 +      9.50    X          6,373.00    =      761,573.50
      ADULT EDUC. COURSES AT .1    2.8          X          6,373.00    =      17,844.40
      K-8 EQUIV. INSTR. PUPILS     0.000        X          5,921.00    =           0.00
      9-12 EQUIV. INSTR. PUPILS     0.000        X          6,373.00    =           0.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6121    131.3    X .15    X          5,921.00    =      116,614.10
      9-12 DISADVANTAGED @ .6121    67.3    X .15    X          6,373.00    =       64,335.44
      K-8 LIMITED ENGLISH PROF.     55.0    X .500    X          5,921.00    =      162,827.50
      9-12 LIMITED ENGLISH PROF.     36.0    X .500    X          6,373.00    =      114,714.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        214.5          X          43.00    =       9,223.50
      9-12 STUDENT ASSESSMENT        110.0          X          43.00    =       4,730.00
      K-8 TECHNOLOGY RESOURCES       214.5          X          98.00    =      21,021.00
      9-12 TECHNOLOGY RESOURCES       110.0          X          296.00    =      32,560.00
      K-2 PUPILS                     93.0    X .10    X          5,921.00    =      55,065.30

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =      85,273.97

OPERATING ALLOCATION                                2,745,442.21
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 2,663,078.94

30  ADJUSTED TOTAL OPERATING ALLOCATION                                2,663,078.94

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	105,918.64	X	101.10%	=	107,083.75
32	SPECIAL EDUCATION - EPS ALLOCATION					249,990.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	214,875.07	X	101.10%	=	217,238.70
35	TRANSPORTATION - EPS ALLOCATION					201,059.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,110.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					852,481.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,515,560.69

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 88 / MSAD 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 88 / MSAD 24				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 88 / MSAD 24				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,515,560.69

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CYR PLT.	8.5	2.62%	92,107.69		0.00		92,107.69			
HAMLIN	23.0	7.09%	249,253.25		0.00		249,253.25			
VAN BUREN	293.0	90.29%	3,174,199.75		0.00		3,174,199.75			
TOTAL	324.5						3,515,560.69			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CYR PLT.			11,200,000	7.690	86,128.00		92,107.69	86,128.00	11.63%	7.69M
HAMLIN			19,200,000	7.690	147,648.00		249,253.25	147,648.00	19.94%	7.69M
VAN BUREN			65,900,000	7.690	506,771.00		3,174,199.75	506,771.00	68.43%	7.69M
TOTAL			96,300,000		740,547.00		3,515,560.69	740,547.00	100.00%	7.69M

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E. TOTALS AND ADJUSTMENTS		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,515,560.69	740,547.00	2,775,013.69
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,515,560.69	740,547.00	2,775,013.69
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D	BUS REFURBISHING ADJUSTMENT			0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N			2,775,013.69
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 21.06% STATE SHARE % = 78.94%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 21.06% STATE SHARE % = 78.94%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	3,597,923.96		